Attorney's Docket No.: 10417-039002 / F51-125462M/SW

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Toshimitsu Taniguchi et al. Art Unit: 2811

Serial No.: 10/806,610 Examiner: Samuel A. Gebremariam

Filed: March 23, 2004 Confirmation No.: 2451

Notice of Allowance Date: January 25, 2007

Title : SEMICONDUCTOR DEVICE AND METHOD OF MANUFACTURING

THEREOF

MAIL STOP ISSUE FEE

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

RESPONSE TO NOTICE OF ALLOWANCE

In response to the Notice of Allowance mailed January 25, 2007, enclosed is a completed issue fee transmittal form PTOL-85b. The fees for the required issue and publication fees in the amount of \$1700 are being paid concurrently herewith on the Electronic Filing System (EFS) by way of Deposit Account authorization. Please apply any additional charges or credits to our Deposit Account No. 06-1050.

Respectfully submitted,

Date: 4/24/07 Landard

Samuel Borodach Reg. No. 38,388

Fish & Richardson P.C. Citigroup Center 52nd Floor 153 East 53rd Street

New York, New York 10022-4611

Telephone: (212) 765-5070 Facsimile: (212) 258-2291

30324136.doc

PART B – FEE(S) TRANSMITTAL Complete and send this form, together with applicable fee(s), to: Mail Mail Stop ISSUE FEE **Commissioner for Patents** P.O. Box 1450 Alexandria, Virginia 22313-1450 or Fax (571) 273-2885 INSTRUCTIONS: This form should be used for transmitting the ISSUE FEE and PUBLICATION FEE (if required). Blocks 1 through 4 should be completed where appropriate. All further correspondence including the Patent, advance orders and notification of maintenance fees will be mailed to the current correspondence address as indicated unless corrected below or directed otherwise in Block 1, by (a) specifying a new correspondence address; and/or (b) indicating a separate "FEE ADDRESS" for maintenance fee notifications. CURRENT CORRESPONDENCE ADDRESS (Note: Legibly mark-up with any corrections or use Block 1) Note: A certificate of mailing can only be used for domestic mailings of the Fee(s) Transmittal. This certificate cannot be used for any other accompanying papers. Each additional paper, such as an assignment or 26211 7590 01/25/2007 formal drawing, must have its own certificate of mailing or transmission. Certificate of Mailing or Transmission I hereby certify that this Fee(s) Transmittal is being deposited with the United States Postal Service with sufficient postage for first class mail in an envelope addressed to the Mail Stop ISSUE FEE address above, or being facsimile transmitted to the USPTO, on the date indicated FISH & RICHARDSON P.C. P.O. Box 1022 Minneapolis, MN 55440-1022 (Depositor's name) (Signature) ATTORNEY DOCKET NO. CONFIRMATION NO. APPLICATION NO. FILING DATE FIRST NAMED INVENTOR 03/23/2004 10417-039002 10/806,610 Toshimitsu Taniguchi 2451 TITLE OF INVENTION: SEMICONDUCTOR DEVICE AND METHOD OF MANUFACTURING THEREOF APPLN. TYPE SMALL ENTITY ISSUE FEE PUBLICATION FEE TOTAL FEE(S) DUE DATE DUE 04/25/2007 nonprovisional \$300 \$1700 NO \$1400 CLASS-SUBCLASS EXAMINER ART UNIT GEBREMARIAM, SAMUEL A. 438-275000 2811 1. Change of correspondence address or indication of "Fee Address" (37 2. For printing on the patent front page, list (1) the 1. Fish & Richardson P.C. names of up to 3 registered patent attorneys or agents OR, alternatively, (2) the name of a single] Change of correspondence address (or Change of Correspondence firm (having as a member a registered attorney or Address form PTO/SB/122) attached. agent) and the names of up to 2 registered patent] "Fee Address" indication (or "Fee Address" Indication form attorneys or agents. If no name is listed, no name PTO/SB/47; Rev 03-02 or more recent) attached. Use of a Customer will be printed. Number is required. 3. ASSIGNEE NAME AND RESIDENCE DATA TO BE PRINTED ON THE PATENT (print or type) PLEASE NOTE: Unless an assignee is identified below, no assignee data will appear on the patent. Inclusion of assignee data is only appropriate when an assignment has been previously submitted to the USPTO or is being submitted under separate cover. Completion of this form is NOT a substitute for filing an assignment. (A) NAME OF ASSIGNEE (B) RESIDENCE (CITY and STATE OR COUNTRY) Sanyo Electric Co., Ltd. Osaka, Japan Please check the appropriate assignee category or categories (will not be printed on the patent): [] individual [X] corporation or other private group entity 4a. The following fee(s) are enclosed: 4b. Payment of Fee(s): [X] Issue Fee A check in the amount of the fee(s) is enclosed. Publication Fee (No small entity discount permitted) Payment by credit card. Form PTO-2038 is attached. [X] The Director is hereby authorized to charge the required fee(s), or credit any overpayment, to Advance Order - # of Copies Deposit Account Number <u>06-1050</u> (enclose an extra copy of this form). 5. Change in Entity Status (from status indicated above) [].a. Applicant claims SMALL ENTITY status. See 37 CFR 1.2.7. []b. Applicant is no longer claiming SMALL ENTITY status. See 37 CFR 1.27(g)(2). The Director of the USPTO is requested to apply the Issue Fee and Publication Fee (if any) or to re-apply any previously paid issue fee to the application identified above. NOTE: The issue Fee and Publication Fee (if required) will not be accepted from anyone other than the applicant, a registered agent or; or the assignee or other party in interest as shown by the records of the Untied States Patent and Trademark Office.

This collection of information is required by 37 CFR 1.311. The information is required to obtain or retain a benefit by the public which is to file (and by the USPTO to process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.14. This collection is estimated to take 12 minutes to complete, including gathering, preparing, and submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form and/or suggestions for reducing this burden, should be sent to the Chief Information Officer, U.S. Patent and Trademark Office, U.S. Department of Commerce, P.O. Box 1450, Alexandria, Virginia 22313-1450. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. SEND TO: Commissioner for Patents, P.O. Box 1450, Alexandria, Virginia 22313-1450.

(Date)

Registration No. .38,388

Under the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number.

Samuel Borodach

(Authorized Signature)

Typed or Printed Name

April 24, 2007